

**2013 - 2014
INCOME ALLOCATION FORMULA**

Adoption Budget

GOAL FTES CALCULATION	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
FTES - Resident Students	12,064	5,334			17,398 A
FTES - Nonresident Students	668	60			728
Total FTES	<u>12,732</u>	<u>5,394</u>			<u>18,126</u>
% of Total FTES (to distribute DW Commitments)	<u>70.24%</u>	<u>29.76%</u>			100.00%
% of Resident FTES (to distribute Total State Income)	<u>69.34%</u>	<u>30.66%</u>			100.00%
INCOME					
State Income	13/14				
State General Revenue	\$84,309,135 X Resident FTES %	\$58,459,954	\$25,849,181		\$84,309,135
State, Other Revenue	3,376,943 X Resident FTES %	2,341,572	1,035,371		3,376,943
Total Apportionment and Other State Income		<u>\$60,801,526</u>	<u>\$26,884,552</u>	\$0	<u>\$87,686,078</u>
Dedicated Income	From Page 2	3,688,604	349,512	0	588,451
One-Time funds dedicated from Prior Year		<u>1,599,410</u>	<u>707,209</u>	<u>0</u>	<u>2,306,619</u>
Total Income		<u>\$66,089,540</u>	<u>\$27,941,273</u>	<u>\$0</u>	<u>\$94,619,264</u> C
Beginning Balances	\$4,885,036	\$997,923	\$504,336	\$5,834,358	\$12,221,653
Adjusted by Final Dedicated Income 12/13	\$408,733	\$8,433		(\$417,166)	0
Less: District Contingency Reserve (5% of PY expenditures)				(4,594,351)	(4,594,351)
TOTAL FUNDS AVAILABLE	<u>\$71,383,309</u>	<u>\$28,947,629</u>	<u>\$504,336</u>	<u>\$1,411,292</u>	<u>\$102,246,566</u>
DISTRIBUTION OF FUNDS AVAILABLE					
Funds Available From Above	\$71,383,309	\$28,947,629	\$504,336	\$1,411,292	\$102,246,566 D
Adjustments to Gross Allocations:					
DW Commitments	Total FTES %	(\$5,241,200)	(\$2,220,645)	\$7,461,845	\$0
DW Commitments - 4% Budgeted Deficit	Total FTES %	170,737	72,340	(243,077)	0
Funding of DW Staffing Commitment		1,200,000	1,200,000	(2,400,000)	0
Funding of Accreditation Allocation		25,000	25,000	(50,000)	0
Funding of Dedicated Classroom/Labs Maint	Per ASF	206,117	153,793	(359,910)	0
Funding of Economy of Scale	Per Formula	(607,490)	607,490		0
District Services Allocations	Total FTES %	(6,941,009)	(2,940,837)	9,881,846	0
District Services - 4% Budgeted Deficit		291,810	123,637	(415,447)	0
Total Allocations		<u>\$60,487,274</u>	<u>\$25,968,407</u>	<u>\$9,970,735</u>	<u>\$5,820,150</u>
% of Total Allocation		59.16%	25.40%	9.75%	5.69%
			E	F	100.00%

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Dedicated Income Detail	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
Enrollment Fee (2%)	\$0	\$0	\$0	\$120,000	\$120,000
CPI Pass Thru				359,910	359,910
Interest				50,000	50,000
Athletic Insurance				10,000	10,000
Other Local Income				73,000	73,000
Catalogs	2,500	500			3,000
Transcripts	75,000	15,036			90,036
Library Fines	11,000	2,800			13,800
Subpoena Fees	300	150		60	510
Facility Rental	8,000	17,209			25,209
Miscellaneous	200	60			260
Cell Transmitters	90,000	0			90,000
Non Resident Tuition	3,655,296	328,320			3,983,616
4% Budgeted Deficit	<u>(153,692)</u>	<u>(14,563)</u>		<u>(24,519)</u>	<u>(192,774)</u>
Total Dedicated	<u><u>\$3,688,604</u></u>	<u><u>\$349,512</u></u>	<u><u>\$0</u></u>	<u><u>\$588,451</u></u>	<u><u>\$4,626,567</u></u>

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CALCULATION OF "Districtwide Commitments" LINE ITEM					
	Primary Key Code	Purchase Order Carryforward	Other Carryforward	New Allocation	Total
Election Cost	1210001	\$6,162		\$0	\$6,162
DW Legal	1213203	1,922		\$120,000	\$121,922
DW-Students Stipend Colleg. Cnst.	1213001			1,000	1,000
DW - FGCC Allocation	1211301			207,017	207,017
Inst Improvement & Innovation	1212001			26,736	26,736
IS-System Maintenance	1213501	73,237		1,397,000	1,470,237
IS-Telecommunication Circuits	1213505	146,919		229,000	375,919
IS-1098T - Stdt Tuition Statements	1213507	29,866		30,000	59,866
DW Web Enhancements	1213515		32,393	-	32,393
RPIE - Stdt Data & Reporting	1214001			9,500	9,500
Property, Casualty & Liability Insurance	1215101			452,247	452,247
Safety Staff ADA/NonInstl	1215382/83	9,255		52,300	61,555
Safety & Injury Prevention	1215385	499		2,848	3,347
Wkrs Comp Res-PY Claim	1215202			15,000	15,000
HazMat Waste Management	1215305	6,334		17,265	23,599
DW Memberships	1216101			48,000	48,000
DW Copyright Fees	1216102			10,702	10,702
DW Credit Card Fees	1217031			215,000	215,000
DW Student Payment Processing	1217032	817		95,000	95,817
DW Staff Training	1215207		24,448	-	24,448
DW Classified Staff Appreciation	1215208	900	3,801	5,000	9,701
DW Equal Empl Opportunity (EEO) Plan	1215210			12,000	12,000
Law Enforcement - SD County Sheriff	1219300			1,203,389	1,203,389
Interest/Debt Related Exp	1217604/05			35,000	35,000
CSEA - Books & Stdt Fees	1215211			1,000	1,000
CSEA - Scholarship Fund	1215213			5,500	5,500
CSEA - Equipment Fund	1215214		16,453	-	16,453
CSEA - Dependent Stdt Fees	1215215			2,000	2,000
FOP - Public Safety Fitness	1215216			1,000	1,000
FOP - Books & Stdt Fees	1215266			300	300
AFT - Tuition Reimbursement	1215221			300	300
AA/Supvr - Fees & Books	1215231			300	300
AA/Supvr - Equipment Fund	1215234		5,500	-	5,500
Conf Staff - Fees & Books	1215241			300	300
Conf Staff - Equipment Fund	1215244		3,000	-	3,000
AA/Managers - Fees & Books	1215251			300	300
AA/Managers - Prof Enhancement	1215253	293	21,247	6,281	27,821
Conf Admin - Prof Development	1215261			9,000	9,000
Retiree H&W	1215272/73			1,459,996	1,459,996
Retiree Other Post Empl Benefit Obligation (OPEB)	1217500/01			9,900	9,900
DW Staffing Commitment	To Sites			2,400,000	2,400,000
Accreditation Allocation	To Sites			50,000	50,000
Site Dedicated Classroom Maintenance	To Sites			359,910	359,910
Sub-Total Districtwide Commitments		\$276,204	\$106,842	\$8,490,091	\$8,873,137
Less Total Funds Available (from Page 1)					(1,411,292)
Net - New Allocation to Page 1					\$7,461,845
DW - Budgeted Deficit 4%					(\$243,077)
Total Districtwide Commitments					\$7,218,768

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Adoption Budget

COMPARATIVE INFORMATION - Compare to 12/13 Adoption Budget

	Grossmont College	Cuyamaca College	District Services	Districtwide Commitments	Total
ALLOCATION DOLLARS					
13/14 Adoption Budget (from Page 1)	\$60,487,274	\$25,968,407	\$9,970,735	\$5,820,150	\$102,246,566
12/13 Adoption Budget	56,579,887	24,432,373	9,894,745	5,113,027	96,020,032
Increase (Decrease)	<u>\$3,907,387</u>	<u>\$1,536,034</u>	<u>\$75,990</u>	<u>\$707,123</u>	<u>\$6,226,534</u>
Percent Change	6.91%	6.29%	0.77%	13.83%	6.48%

Analysis Based Upon Resident FTES Goals					
FTES - Resident Goals					
13/14 Adoption Budget (from Page 1)	FTES	12,064	5,334		17,398
12/13 Adoption Budget	FTES	<u>11,002</u>	<u>4,865</u>		<u>15,867</u>
Increase (Decrease)		<u>1,062</u>	<u>469</u>		<u>1,531</u>
Percent Change		9.65%	9.64%		9.65%
NET ALLOCATION PER GOAL RESIDENT FTES					
13/14 Adoption Budget (from Page 1)	\$/Resident FTES	\$5,014	\$4,868		
12/13 Adoption Budget	\$/Resident FTES	<u>5,143</u>	<u>5,022</u>		
Increase (Decrease)		<u>(\$129)</u>	<u>(\$154)</u>		
Percent Change		-2.51%	-3.06%		

Analysis Based Upon Total FTES Goals					
FTES - Total FTES Goals					
13/14 Adoption Budget (from Page 1)	FTES	12,732	5,394		18,126
12/13 Adoption Budget	FTES	<u>11,764</u>	<u>4,945</u>		<u>16,709</u>
Increase (Decrease)		<u>968</u>	<u>449</u>		<u>1,417</u>
Percent Change		8.23%	9.08%		8.48%
NET ALLOCATION PER GOAL TOTAL FTES					
13/14 Adoption Budget (from Page 1)	\$/Total FTES	\$4,751	\$4,814		
12/13 Adoption Budget	\$/Total FTES	<u>4,810</u>	<u>4,941</u>		
Increase (Decrease)		<u>(\$59)</u>	<u>(\$127)</u>		
Percent Change		-1.22%	-2.56%		

**2013 - 2014
INCOME ALLOCATION FORMULA**

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COMPARATIVE INFORMATION - Compare to 13/14 Tentative Budget

	<u>Grossmont College</u>	<u>Cuyamaca College</u>	<u>District Services</u>	<u>Districtwide Commitments</u>	<u>Total</u>
ALLOCATION DOLLARS					
13/14 Adoption Budget (from Page 1)	\$60,487,274	\$25,968,407	\$9,970,735	\$5,820,150	\$102,246,566
13/14 Tentative Budget	56,478,762	25,320,133	10,123,431	4,628,647	96,550,973
Increase (Decrease)	<u>\$4,008,512</u>	<u>\$648,274</u>	<u>(\$152,696)</u>	<u>\$1,191,503</u>	<u>\$5,695,593</u>
Percent Change	7.10%	2.56%	-1.51%	25.74%	5.90%

Analysis Based Upon Resident FTES Goals

FTES - Resident Goals

13/14 Adoption Budget (from Page 1)	FTES	12,064	5,334	17,398
13/14 Tentative Budget	FTES	<u>11,990</u>	<u>5,301</u>	<u>17,291</u>
Increase (Decrease)		<u>74</u>	<u>33</u>	<u>107</u>
Percent Change		0.62%	0.62%	0.62%

NET ALLOCATION PER GOAL RESIDENT FTES

13/14 Adoption Budget (from Page 1)	\$/Resident FTES	\$5,014	\$4,868
13/14 Tentative Budget	\$/Resident FTES	<u>4,710</u>	<u>4,776</u>
Increase (Decrease)		<u>\$303</u>	<u>\$92</u>
Percent Change		6.44%	1.93%

Analysis Based Upon Total FTES Goals

FTES - Total FTES Goals

13/14 Adoption Budget (from Page 1)	FTES	12,732	5,394	18,126
13/14 Tentative Budget	FTES	<u>12,658</u>	<u>5,361</u>	<u>18,019</u>
Increase (Decrease)		<u>74</u>	<u>33</u>	<u>107</u>
Percent Change		0.58%	0.62%	0.59%

NET ALLOCATION PER GOAL TOTAL FTES

13/14 Adoption Budget (from Page 1)	\$/Total FTES	\$4,751	\$4,814
13/14 Tentative Budget	\$/Total FTES	<u>4,462</u>	<u>4,723</u>
Increase (Decrease)		<u>\$289</u>	<u>\$91</u>
Percent Change		6.47%	1.93%